

**U.S. CUSTOMS SERVICE
OFFICE OF STRATEGIC TRADE
REGULATORY AUDIT DIVISION**

ACCOUNT PROFILES

Importer account profiles are documents that provide analysis of company activity and compliance history. Profiles are used during a compliance assessment to identify areas of focus and provide information to help the compliance assessment team (CAT) select data to sample during compliance assessments. Profiles cover a specific time period for a designated business entity. The responsibility for developing and preparing profiles lies with Regulatory Audit and the Strategic Trade Centers (STCs).

Prior to the fiscal year, the industry audit specialist (IAS) will provide the STCs with a list of candidates for compliance assessments. The list will include the account names, Internal Revenue numbers, fiscal year, and the date each profile is needed. If any changes must be made to the annual compliance assessment plan by Regulatory Audit field offices, those changes will be communicated as soon as possible to the IAS who will then relay those changes to the STC. If, for some reason, those changes result in the STC having less than thirty days to prepare a profile, the International Trade Specialist (ITS) responsible for that profile will provide basic account information and data to the greatest extent possible. If other workload priorities prevent the STC from providing this minimum information, then Regulatory Audit will, in order to begin the compliance assessment timely, obtain the basic account data/information. However, regardless of which office obtains the minimum information, the STC will provide a complete profile within thirty days.

Prior to preparing the profile, the ITS will coordinate with the STC- Office of Investigation (OI) liaison to ensure that no issues have arisen since the original OI clearance was provided as part of the compliance assessment planning process. The CAT leader and the import specialist should work closely with the ITS, as the profile is being developed, to ensure that a useful/relevant profile, which meets the needs and expectations of the CAT, is prepared. It is important that, as the compliance assessment progresses, the CAT leader provides feedback to the ITS regarding issues and focus points that were identified in the profile. As a member of the CAT, the ITS should be prepared to discuss the importer's activity in relation to the industry at the compliance assessment advance conference. The importer may request the data utilized in preparing the profile under the Freedom of Information Act (FOIA) procedures. Requests should be on company letterhead, signed by an authorized person, and mailed to:

U.S. Customs Service
Office of Strategic Trade
Director, Analytical Development Division
1300 Pennsylvania Ave., NW Suite 901
Washington, DC 20229.